



2025 Ohio Schedule of Adjustments

Use only black ink. Use whole dollars only.



06 10 26

Primary taxpayer's SSN
490 54 9999

Sequence No. 3

Additions

- 1. Non-Ohio state or local government interest and dividends . . . . . 1.
2. Ohio pass-through entity taxes excluded from federal adjusted gross income . . . . . 2.
3. Taxes paid to another state or District of Columbia related to IRS notice 2020-75 . . . . . 3.
4. 529 plan funds used for non-qualified expenses . . . . . 4.
5. Losses from sale or disposition of Ohio public obligations . . . . . 5.
6. Nonmedical withdrawals from a medical savings account . . . . . 6.
7. Reimbursement of expenses previously deducted on an Ohio income tax return . . . . . 7.
8. Ineligible withdrawals from an Ohio Homebuyer Plus account . . . . . 8.

Federal

- 9. Internal Revenue Code 168(k) and 179 depreciation expense add-back . . . . . 9.
10. Exempt federal interest and dividends subject to state taxation . . . . . 10.
11. Federal conformity additions . . . . . 11.
12. Total additions (add lines 1 through 11 ONLY). Enter here and on Ohio IT 1040, line 2a. . . . . 12.

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Deductions

- 13. Business income deduction - Ohio Schedule of Business Income, line 13 . . . . . 13.
14. Employee compensation earned in Ohio by residents of neighboring states . . . . . 14.
15. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) . . . . . 15.
16. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) . . . . . 16.
17. Certain railroad benefits . . . . . 17.
18. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement . . . . . 18.
19. Amounts contributed to an Ohio county's individual development account program . . . . . 19.
20. Amounts contributed to a STABLE account: Ohio's ABLE plan . . . . . 20.
21. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period . . . . . 21.
22. Certain payments related to the East Palestine train derailment . . . . . 22.
23. Ohio adoption grant program payments received from the Ohio Department of Children and Youth (ODCY) . . . . . 23.
24. Amounts contributed to and interest earned on an Ohio Homebuyer Plus account . . . . . 24.

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Sequence No. 4

25. Deduction for contributions to a pregnancy resource center . . . . . 25.

**Federal**

26. Federal interest and dividends exempt from state taxation . . . . . 26.

27. Deduction of prior year 168(k) and 179 depreciation add-backs . . . . . 27.

28. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions claimed on a prior year return . . . . . 28.

29. Repayment of income reported in a prior year . . . . . 29.

30. Wage expense not deducted based on the federal work opportunity tax credit . . . . . 30.

31. Federal conformity deductions . . . . . 31.

**Uniformed Services**

32. Military pay received by Ohio residents while stationed outside Ohio . . . . . 32.

33. Compensation earned by nonresident military servicemembers and their civilian spouses . . . . . 33.

34. Uniformed services retirement income . . . . . 34.

35. Military injury relief fund grants and veteran's disability severance payments . . . . . 35.

36. Certain Ohio National Guard reimbursements and benefits . . . . . 36.

**Education**

37. Amounts contributed to a 529 Plan . . . . . 37.

38. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board. . . . . 38.

39. Ohio educator expenses in excess of federal deduction . . . . . 39.

40. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural practice incentive program . . . . . 40.

41. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students . . . . . 41.

**Medical**

42. Disability benefits . . . . . 42.

43. Survivor benefits . . . . . 43.

44. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**) . . . . . 44.

45. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**) . . . . . 45.

46. Qualified organ donor expenses . . . . . 46.

47. **Total deductions** (add lines 13 through 46 ONLY). Enter here and on Ohio IT 1040, line 2b . . . . . 47.

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